

EXHIBIT 24

GOODWIN | PROCTER

Melanie Hayes
202.346.4160
MHayes@goodwinprocter.com

Goodwin Procter LLP
Counsellors at Law
901 New York Avenue NW
Washington DC 20001
Tel: 202.346.4000
Fax: 202.346.4444

VIA EMAIL AND FEDERAL EXPRESS

May 5, 2010

Kristin M. Drieman
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215
KDrieman@merchantgould.com

Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 3:09cv620-(REP)

Dear Kristin,

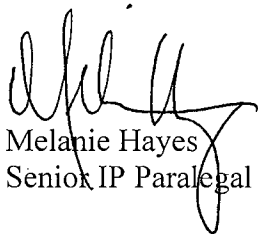
Enclosed on behalf of *ePlus, Inc.* please find 1 DVD containing *ePlus, Inc.* production documents bates numbered ePLUS0942183 - ePLUS0943053 and ePLUS0947412 - ePLUS0948999. Please note there is no document or native file bearing bates number ePlus0943054.

Please note any NATIVE documents in *ePlus, Inc.* productions are to be treated as CONFIDENTIAL documents pursuant to the Protective Order, but cannot be stamped as such.

Discovery in this case remains ongoing and *ePlus, Inc.* reserves the right to produce responsive non privileged documents on a rolling basis.

Please let me know if you have any questions.

Sincerely,



Melanie Hayes
Senior IP Paralegal

cc: Counsel of Record (w/o enclosure)
Encl: 1 DVD